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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/648,504

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07/02/2010

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EXAMINER

OBEID, FAHD A

ART UNIT

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PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

<b>Office Action Summary</b>	<b>Application No.</b> 10/648,504	<b>Applicant(s)</b> MACALKA ET AL.	
	<b>Examiner</b> FAHD A. OBEID	<b>Art Unit</b> 3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 28 May 2010.
- 2a) ☐ This action is **FINAL**.                      2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 1-17 and 19-21 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-17 and 19-21 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All    b) ☐ Some \*    c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- |   |   |
|---|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892)                    | 4) <input type="checkbox"/> Interview Summary (PTO-413)           |
| 2) <input type="checkbox"/> Notice of Draftperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____                                      |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08)         | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____   | 6) <input type="checkbox"/> Other: _____                          |

**DETAILED ACTION**

***Status of the Application***

***Continued Examination Under 37 CFR 1.114***

1. A request for continued examination under 37 CFR 1.114, including the fee set forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this application is eligible for continued examination under 37 CFR 1.114, and the fee set forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission filed on 05/28/2010 has been entered.

***Preliminary Remarks***

2. This is in reply to communication filed on 05/28/2010.
3. Claims 18 remain cancelled.
4. Claims 1, 8, 15, 16, and 21 have been amended.
5. Claims 1-17 and 19-21 are currently pending and have been examined.

***Claim Rejections - 35 USC § 103***

6. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

7. This application currently names joint inventors. In considering patentability of the claims under 35 U.S.C. 103(a), the examiner presumes that the subject matter of the various

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claims was commonly owned at the time any inventions covered therein were made absent any evidence to the contrary. Applicant is advised of the obligation under 37 CFR 1.56 to point out the inventor and invention dates of each claim that was not commonly owned at the time a later invention was made in order for the examiner to consider the applicability of 35 U.S.C. 103(c) and potential 35 U.S.C. 102(e), (f) or (g) prior art under 35 U.S.C. 103(a).

**8. Claims 1-4, 8-11, 15-17, and 21 are rejected under 35 U.S.C. 103(a) as being unpatentable over Knudtzon (US 7,120,597) in view of McClendon (US 2003/0046194), and further in view of Beams (NPL).**

9. Regarding Claims 1-3, 8-10, 15-17, and 21: Knudtzon discloses a system for consolidating adjustments comprising:

- An accounting adjustment journal configured for receiving at least one accounting adjustment entry, the at least one accounting adjustment entry resulting in at least two rows of transaction details in the accounting adjustment journal, wherein said accounting adjustment journal is separate from an accounting consolidation ledger (abstract, col 1 lines 31-38, and col 5 lines 3-6);
- An accounting consolidation processor configured for consolidating the accounting consolidation ledger and further configured to post results of the consolidation to the accounting consolidation ledger (col 1 lines 31-47);
- A proforma accounting consolidation processor configured for processing the at least two rows of transaction details to create at least two rows of consolidated transaction details, at least one row of the consolidated transaction details corresponding to the accounting adjustment entry, and at least one row of the consolidated transaction details

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corresponding to an offset of the at least two rows of transaction details in the accounting consolidation ledger, the proforma accounting consolidation processor processing the at least one accounting adjustment entry independent of the accounting consolidation ledger by determining account codes that are affected by the at least one accounting adjustment entry (a user enters an adjustment data representing adjusting journal entries associated with the transaction data entered using the host system user interface, the overlay control module combines “consolidates” adjustment data created at the overlay system with the transaction data of host general ledger data maintained by the host accounting system; col 7 lines 19-35, col 7 lines 56-61, col 8 lines 58-61; adjusting journal entries specific to the second report type are entered and the second report is created; col 2 lines 60-62; separate task modules that create or allow the user to create adjusting journal entries for separate specialized business functions; col 1 lines 55-57).

- An accounting pending journal configured for storing the at least two rows of consolidated transaction details, wherein said accounting pending journal is separate from said accounting consolidation ledger and said accounting adjustment journal (the adjusting data may be saved as overlay journal data in the overlay journal and subsequently combined with another set of overlay general ledger data created at a later time or for another time; furthermore, the overlay system allows users to store overlay adjustment data representing adjusting journal entries related to the financial transactions; abstract, col 3 lines 32-35, col 9 lines 24-27, and claim 1).

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Knudtzon does not explicitly disclose posting an accounting adjustment entry and consolidated accounting adjustment entry to the accounting consolidation ledger after a user has reviewed the accounting consolidation ledger balance.

However, McClendon does disclose the following:

- A post module configured for posting the at least one accounting adjustment entry and the at least one consolidated accounting adjustment entry to the accounting consolidation ledger after a user has reviewed the accounting consolidation ledger balance (paras 34, 41, 42);
- Wherein posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger includes determining, based on an account code of the at least one consolidated accounting adjustment entry, if an entry in the consolidation ledger will be created or if an entry that already exists in the accounting consolidation ledger will be updated, and creating or updating based on the determination (paras 5, 34, 38, and paras 68-69).

Knudtzon does not explicitly disclose displaying an accounting consolidation ledger balances, displaying a proforma accounting consolidation ledger balances, and displaying the consolidated accounting adjustment entry.

However, Beams disclose the following:

- An inquiry module configured for displaying accounting consolidation ledger balance, the accounting consolidation ledger balances associated with account codes, the inquiry module further configured to display proforma accounting consolidation ledger balances, the proforma accounting consolidation ledger balances being resultant ledger balances

after applying the at least one consolidated accounting adjustment entry to the accounting consolidation ledger balances corresponding to the determined account codes (at least page 123).

- An inquiry module configured for displaying the at least one consolidated accounting adjustment entry (at least page 123);

It would have been obvious to one having ordinary skill in the art at the time the invention was made to use McClendon's and Beams teachings in Knudtson's "computerized accounting systems and methods" enabled, for the advantage of reviewing posting entries before they are posted to the ledger to view total costs, expenses, balances effected by the journal entry, to better manage the accounting system within a company.

10. Regarding Claims 4 and 11: Knudtson discloses a system of claim 1 further comprising a post module configured for posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger (col 1 lines 59-63).

**11. Claims 5-7, 12-14, and 19-20 are rejected under 35 U.S.C. 103(a) as being unpatentable over Knudtson (US 7,120,597) in view of McClendon (US 2003/0046194) and in view of Beams (NPL) as applied to claims 1-4, 8-11, 15-17, and 21 above, and further in view of Applicant Admitted Prior Art (AAPA).**

12. Regarding Claims 5-7, 12-14, and 19-20: Knudtson disclose the claimed invention except for a proforma equitization module, an inter-company eliminations, and an elimination module.

However, AAPA discloses a proforma equitization module, an inter-company eliminations, and an elimination module (fig.1A and para 4).

It would have been obvious to one having ordinary skill in the art at the time the invention was made to include AAPA teachings in Knudtzon's "computerized accounting systems and methods" enabled, for the advantage of eliminating activities within the company and computing the net income of the company to be posted to the ledger.

### ***Response to Arguments***

13. Applicant's arguments have been fully considered but they are not persuasive. In particular the applicant argues that: a) the combination of references do not teach "posting adjustments to a ledger in response to receiving a selection from a user indicating acceptance of the proforma ledger balances" b) the combination of the references becoming inoperative for its intended use and would alter the principle of operation of the primary reference.

In response to a) examiner respectfully disagrees. Applicant is reminded that claims must be given their broadest reasonable interpretation. Firstly, Knudtzon teaches a trial balance software system that contains features to aid the service provider in the creation of a specialized reports. Adjusting journal entries made in a trial balance software system are permanent and may be removed only by entering a separate reversal entry. Therefore, the service provider can determine whether to add the adjusted journal entry to the ledger or not based on the balance of the account that took into account the adjusted journal entry (col 3 lines 7-17). Secondly, McClendon teaches viewing account entries and making correction or modifications (adjustments) before postings are made to the budget and accounting files (accounting ledger)



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(para 34). Viewing of the posting lines (adjustments) before the posting lines are posted into budgets and accounting files (accounting ledger).

In response to b) applicant's argument that there is no suggestion to combine the references, the examiner recognizes that obviousness can only be established by combining or modifying the teachings of the prior art to produce the claimed invention where there is some teaching, suggestion, or motivation to do so found either in the references themselves or in the knowledge generally available to one of ordinary skill in the art. See *In re Fine*, 837 F.2d 1071, 5 USPQ2d 1596 (Fed. Cir. 1988) and *In re Jones*, 958 F.2d 347, 21 USPQ2d 1941 (Fed. Cir. 1992). In this case, it would be extremely advantageous to incorporate the teachings of McClendon and Beams into the disclosure of Knudtzon, for the same purpose stated in the previous action. Therefore, in view of the above evidence, the combination of Knudtzon in view of McClendon and further in view of Beams still meet the scope of the limitations as currently claimed.

Furthermore, KSR forecloses the argument that a specific teaching, suggestion, or motivation is required to support a finding of obviousness. See the recent Board decision *Ex parte Smith*, -- USPQ2d--, slip op. at 20, (Bd. Pat. App. & Interf. June 25, 2007) (citing *KSR*, 82 USPQ2d at 1396).

Therefore, the combination of Knudtzon in view of McClendon and further in view of Beams still meet the scope of the limitation as currently claimed.

### ***Conclusion***

14. Any inquiry concerning this communication or earlier communications from the examiner should be directed to FAHD A. OBEID whose telephone number is (571)270-3324.

The examiner can normally be reached on Monday to Friday 8:00am-4:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Fahd A Obeid/  
Examiner, Art Unit 3627  
June 30, 2010